

House Engrossed

State of Arizona
House of Representatives
Forty-fifth Legislature
First Regular Session
2001

CHAPTER 296

HOUSE BILL 2015

AN ACT

AMENDING SECTIONS 42-1001 AND 43-105, ARIZONA REVISED STATUTES; RELATING TO
TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-1001, Arizona Revised Statutes, is amended to
3 read:

4 42-1001. Definitions

5 In this title, unless the context otherwise requires:

6 1. "Board" or "state board" means either the state board of tax
7 appeals or the state board of equalization, as applicable.

8 2. "Court" means the tax court or superior court, whichever is
9 applicable.

10 3. "Department" means the department of revenue.

11 4. "Director" means the director of the department.

12 5. "Internal revenue code" means the United States internal revenue
13 code of 1986, as amended and in effect as of January 1, 2000 2001, including
14 those provisions that became effective during 1999 2000 with the specific
15 adoption of their retroactive effective dates but excluding all changes to
16 the code enacted after January 1, 2000 2001.

17 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to read:

18 43-105. Internal revenue code; definition; application

19 A. FOR PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE, FOR
20 TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2000 THROUGH DECEMBER 31,
21 2001, "INTERNAL REVENUE CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE
22 OF 1986, AS AMENDED, IN EFFECT ON JANUARY 1, 2001, INCLUDING THOSE PROVISIONS
23 THAT BECAME EFFECTIVE DURING 2000 WITH THE SPECIFIC ADOPTION OF ALL FEDERAL
24 RETROACTIVE EFFECTIVE DATES, BUT EXCLUDING ANY CHANGE TO THE CODE ENACTED
25 AFTER JANUARY 1, 2001.

26 ~~A.~~ B. For purposes of computing income tax pursuant to this title,
27 for taxable years beginning from and after December 31, 1999 through December
28 31, 2000, "internal revenue code" means the United States internal revenue
29 code of 1986, as amended, in effect on January 1, 2000, including those
30 provisions that became effective during 1999 with the specific adoption of
31 all federal retroactive effective dates, ~~but excluding any change to the code~~
32 ~~enacted after January 1, 2000~~ AND INCLUDING THOSE PROVISIONS OF THE COMMUNITY
33 RENEWAL TAX RELIEF ACT OF 2000 (P.L. 106-554) AND THE INSTALLMENT TAX
34 CORRECTION ACT OF 2000 (P.L. 106-573), FSC REPEAL AND EXTRATERRITORIAL INCOME
35 ACT OF 2000 (P.L. 106-519) AND THE TRADE AND DEVELOPMENT ACT OF 2000 (P.L.
36 106-200) THAT ARE RETROACTIVELY EFFECTIVE DURING TAXABLE YEARS BEGINNING FROM
37 AND AFTER DECEMBER 31, 1999 THROUGH DECEMBER 31, 2000.

38 ~~B.~~ C. For purposes of computing income tax pursuant to this title,
39 for taxable years beginning from and after December 31, 1998 through December
40 31, 1999, "internal revenue code" means the United States internal revenue
41 code of 1986, as amended, in effect on January 1, 1999, including those
42 provisions that became effective during 1998 with the specific adoption of
43 all federal retroactive effective dates and including those provisions of the
44 miscellaneous trade and technical corrections act of 1999 (P.L. 106-36), and
45 the ticket to work and work incentives improvement act of 1999

1 (P.L. 106-170), THE COMMUNITY RENEWAL TAX RELIEF ACT OF 2000 (P.L. 106-554)
2 AND THE INSTALLMENT TAX CORRECTION ACT OF 2000 (P.L. 106-573) that are
3 retroactively effective during taxable years beginning from and after
4 December 31, 1998 through December 31, 1999.

5 ~~C.~~ D. For purposes of computing income tax pursuant to this title,
6 for taxable years beginning from and after December 31, 1997 through December
7 31, 1998, "internal revenue code" means the United States internal revenue
8 code of 1986, as amended, in effect on January 1, 1998, including those
9 provisions that became effective during 1997 with the specific adoption of
10 all federal retroactive effective dates and including those provisions of the
11 IRS restructuring and reform act of 1998 (P.L. 105-206), the tax and trade
12 relief extension act of 1998 (P.L. 105-277), the surface transportation
13 revenue act of 1998 (P.L. 105-178) and the miscellaneous trade and technical
14 corrections act of 1999 (P.L. 106-36) that are retroactively effective during
15 the taxable years beginning from and after December 31, 1997 through December
16 31, 1998.

17 ~~D.~~ E. For purposes of computing income tax pursuant to this title,
18 for taxable years beginning from and after December 31, 1996 through December
19 31, 1997, "internal revenue code" means the United States internal revenue
20 code of 1986, as amended, in effect on January 1, 1997, including those
21 provisions that became effective during 1996 with the specific adoption of
22 all federal retroactive effective dates and including the provisions of the
23 taxpayer relief act of 1997 (P.L. 105-34), the IRS restructuring and reform
24 act of 1998 (P.L. 105-206) and the tax and trade relief extension act of 1998
25 (P.L. 105-277) that are retroactively effective during taxable years
26 beginning from and after December 31, 1996 through December 31, 1997.

27 ~~E.~~ F. For purposes of computing income tax pursuant to this title,
28 for taxable years beginning from and after December 31, 1995 through December
29 31, 1996, "internal revenue code" means the United States internal revenue
30 code of 1986, as amended, in effect on January 1, 1996, including those
31 provisions that became effective during 1995 with the specific adoption of
32 their retroactive effective date and including those provisions of the small
33 business job protection act of 1996 (P.L. 104-188; 110 Stat. 1755), the
34 health insurance portability and accountability act of 1996 (P.L. 104-191;
35 110 Stat. 1936), the personal responsibility and work opportunity
36 reconciliation act of 1996 (P.L. 104-193; 110 Stat. 2105), the taxpayer
37 relief act of 1997 (P.L. 105-34), the IRS restructuring and reform act of
38 1998 (P.L. 105-206) and the tax and trade relief extension act of 1998 (P.L.
39 105-277) that are retroactively effective during taxable years beginning from
40 and after December 31, 1995 through December 31, 1996.

41 ~~F.~~ G. For purposes of computing income tax pursuant to this title,
42 for taxable years beginning from and after December 31, 1994 through December
43 31, 1995, "internal revenue code" means the United States internal revenue
44 code of 1986, as amended, in effect on January 1, 1995, including those
45 provisions that became effective during 1994 with the specific adoption of

1 their retroactive effective date and including those provisions of the small
2 business job protection act of 1996 (P.L. 104-188; 110 Stat. 1755), the
3 health insurance portability and accountability act of 1996 (P.L. 104-191;
4 110 Stat. 1936), the personal responsibility and work opportunity
5 reconciliation act of 1996 (P.L. 104-193; 110 Stat. 2105), the taxpayer
6 relief act of 1997 (P.L. 105-34), the IRS restructuring and reform act of
7 1998 (P.L. 105-206) and the tax and trade relief extension act of 1998 (P.L.
8 105-277) that are retroactively effective during taxable years beginning from
9 and after December 31, 1994 through December 31, 1995.

10 ~~G.~~ H. For purposes of computing income tax pursuant to this title,
11 for taxable years beginning from and after December 31, 1993 through December
12 31, 1994, "internal revenue code" means the United States internal revenue
13 code of 1986, as amended, in effect on January 1, 1994, including those
14 provisions that became effective during 1993 with the specific adoption of
15 their retroactive effective date and including those provisions of the small
16 business job protection act of 1996 (P.L. 104-188; 110 Stat. 1755), the
17 health insurance portability and accountability act of 1996 (P.L. 104-191;
18 110 Stat. 1936), the personal responsibility and work opportunity
19 reconciliation act of 1996 (P.L. 104-193; 110 Stat. 2105), the taxpayer
20 relief act of 1997 (P.L. 105-34), the IRS restructuring and reform act of
21 1998 (P.L. 105-206) and the tax and trade relief extension act of 1998 (P.L.
22 105-277) that are retroactively effective during taxable years beginning from
23 and after December 31, 1993 through December 31, 1994.

24 ~~H.~~ I. Except as provided in section 43-106, for purposes of computing
25 income tax pursuant to this title for taxable years beginning from and after
26 December 31, 1992 through December 31, 1993, "internal revenue code" means
27 the United States internal revenue code of 1986, as amended, in effect on
28 January 1, 1993, including those provisions that became effective during 1992
29 with the specific adoption of their retroactive effective date and including
30 those provisions of the small business job protection act of 1996 (P.L.
31 104-188; 110 Stat. 1755), the health insurance portability and accountability
32 act of 1996 (P.L. 104-191; 110 Stat. 1936), the personal responsibility and
33 work opportunity reconciliation act of 1996 (P.L. 104-193; 110 Stat. 2105),
34 the taxpayer relief act of 1997 (P.L. 105-34), the IRS restructuring and
35 reform act of 1998 (P.L. 105-206) and the tax and trade relief extension act
36 of 1998 (P.L. 105-277) that are retroactively effective during taxable years
37 beginning from and after December 31, 1992 through December 31, 1993.

38 ~~I.~~ J. For purposes of computing income tax pursuant to this title,
39 for taxable years beginning from and after December 31, 1991 through December
40 31, 1992, "internal revenue code" means the United States internal revenue
41 code of 1986, as amended, in effect on January 1, 1992, including those
42 provisions that became effective during 1991 with the specific adoption of
43 their retroactive effective date and including those provisions of the small
44 business job protection act of 1996 (P.L. 104-188; 110 Stat. 1755), the
45 health insurance portability and accountability act of 1996 (P.L. 104-191;

1 110 Stat. 1936), the personal responsibility and work opportunity
2 reconciliation act of 1996 (P.L. 104-193; 110 Stat. 2105) and the tax and
3 trade relief extension act of 1998 (P.L. 105-277) that are retroactively
4 effective during taxable years beginning from and after December 31, 1991
5 through December 31, 1992.

6 J. K. For purposes of computing income tax pursuant to this title,
7 for taxable years beginning from and after December 31, 1990 through December
8 31, 1991, "internal revenue code" means the United States internal revenue
9 code of 1986, as amended, in effect on January 1, 1991, including those
10 provisions that became effective during 1990 with the specific adoption of
11 their retroactive effective date and including those provisions of the small
12 business job protection act of 1996 (P.L. 104-188; 110 Stat. 1755), the
13 health insurance portability and accountability act of 1996 (P.L. 104-191;
14 110 Stat. 1936), the personal responsibility and work opportunity
15 reconciliation act of 1996 (P.L. 104-193; 110 Stat. 2105) and the tax and
16 trade relief extension act of 1998 (P.L. 105-277) that are retroactively
17 effective during taxable years beginning from and after December 31, 1990
18 through December 31, 1991.

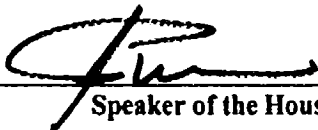
APPROVED BY THE GOVERNOR MAY 1, 2001.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 1, 2001.

Passed the House January 29, 2001,

by the following vote: 57 Ayes,

0 Nays, 3 Not Voting

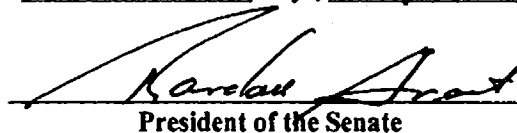

Speaker of the House


Chief Clerk of the House

Passed the Senate April 27, 2001,

by the following vote: 29 Ayes,

0 Nays, 1 Not Voting


President of the Senate



Asst. Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

30 day of April, 2001,

at 11:09 o'clock A M.


Secretary to the Governor

Approved this first day of

May, 2001,

at 2:21 o'clock P M.

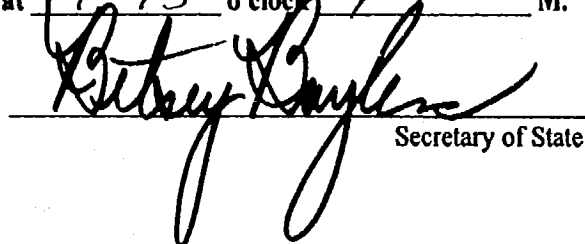

Governor of Arizona

H.B. 2015

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State
this 1 day of May, 2001,

at 4:45 o'clock P M.


Secretary of State